

A-Engrossed
House Bill 4026

Ordered by the House February 28
Including House Amendments dated February 28

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

[Modifies disposition of certain estimated excess corporate excise tax revenues by dividing estimated excess between Education Stability Fund and Oregon Rainy Day Fund.]

Prohibits Department of Revenue from considering charitable activities in determining individual's domicile or resident status. Applies to tax years beginning on or after January 1, 2019.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to state finance; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2018 Act is added to and made a part of ORS chapter 316.**

5 **SECTION 2. The Department of Revenue may not use the charitable contributions or**
6 **activities of an individual or the individual's spouse, whether performed inside or outside this**
7 **state, for the purposes of determining the individual's domicile or resident status under this**
8 **chapter.**

9 **SECTION 3. Section 2 of this 2018 Act applies to tax years beginning on or after January**
10 **1, 2019.**

11 **SECTION 4. This 2018 Act takes effect on the 91st day after the date on which the 2018**
12 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.